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STATUTORY INSTRUMENTS

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**2010 No. 670 (C. 43)**

**CORPORATION TAX**

The Finance Act 2009, Paragraph 12(2)(b)  
of Schedule 22 (Appointed Day) Order 2010

Made - - - - 9th March 2010

The Treasury make the following Order in exercise of the power conferred by paragraph 12(2)(b) of Schedule 22 to the Finance Act 2009<sup>(1)</sup>.

**Citation**

1. This Order may be cited as the Finance Act 2009, Paragraph 12(2)(b) of Schedule 22 (Appointed Day) Order 2010.

**Appointed Day**

2. The day appointed for the purposes of paragraph 12(2)(b) of Part 2 of Schedule 22 to the Finance Act 2009 (application of TCGA 1992 to offshore funds) is 1st April 2010.

9th March 2010

*Tony Cunningham*  
*Dave Watts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order appoints 1st April 2010 as the day on which the amendments made by Part 2 of Schedule 22 to the Finance Act 2009 come into force. The provisions of Part 2, other than paragraph 11(2), (4) and (5), came into force on 1 December 2009 in relation to a person subject to the charge to capital gains tax by virtue of paragraphs 12(2)(a) and 13(1). This Order brings the same provisions of Part 2 into force in relation to a person subject to the charge to corporation tax.